

FINANCE COMMITTEE MINUTES
REGULAR MEETING
MONDAY, MAY 17, 2010

I. Meeting was called to order at 1:00 p.m. by Chairman Dan Austad

II. Members present: Dan Austad, Ken Fisher, Cletus Fontaine, Charles Brann and David Lienau.

Others present: Finance Director Shirley Scalish, County Administrator Mike Serpe, County Board Chairman Leo Zipperer, Building & Grounds Director Ted McCartney, Conservationist Bill Schuster, Register of Deeds Carey Petersilka, Susan Kohout, Pat Miller and Admin. Assistant Lori Holtz.

III. Election of Vice-Chair

Motion by Fontaine, seconded by Lienau, that Chuck Brann be Vice-Chair of the Finance Committee. Motion carried.

IV. Adopt the Duly Posted Agenda

Motion by Fontaine, seconded by Fisher, to adopt the agenda. Motion carried.

V. Approve Minutes of April 16, 2010 Regular Meeting

Motion by Brann, seconded by Fontaine, to approve the minutes of the April 16, 2010, Regular Meeting. Motion carried.

VI. Correspondence

Administrator Serpe received correspondence from Ehlers & Associates in response to a Finance Committee member's request to have Jim Mann give his presentation on Long Range Financial Planning, to the entire County Board. Serpe asked the committee for permission to proceed with setting this up for the June 22 County Board meeting, for their proposed fee of \$2000. It was the consensus of the Committee to proceed and see if it could be set up for a 10:00 a.m. presentation.

VII. Public Comment - None.

VIII. Old Business - None.

IX. Treasurer's Monthly Report – April 2010

Treasurer Zahn was at a County Treasurer's District meeting in Stevens Point and not able to attend. He included a written report for the Committee.

Zahn wrote that the redemption date for the in rem action has passed. The County filed earlier this year on 44 parcels and currently 11 have not been redeemed. There is now a 30 day period for those with this property to respond as to why they did not pay. A court date will then be set at which time the property would be awarded to the county.

Zahn noted that they had a good month for collection of delinquent taxes. In the first few days of May the Cadle Company paid up their 2007 taxes of over \$50,000 and plan to pay the current year taxes later this month. There will be a large reduction of delinquent taxes in May.

Letters have been sent to large delinquent taxpayers encouraging them to get on payment plans. Several have contacted Zahn to start payments and he should be able to report on them next month.

| | <u>April 2009</u> | <u>April 2010</u> |
|--------------------------------|-------------------|-------------------|
| DELINQUENT TAXES | \$870,021.95 | \$1,035,217.82 |
| DELINQUENT SPECIAL ASSESSMENTS | \$9,879.03 | \$5,465.47 |
| DELINQUENT COLLECTION (Month) | \$65,032.51 | \$89,206.84 |
| DELINQUENT SPECIALS (Month) | -0- | -0- |
| Interest Collected | \$15,315.94 | \$21,756.45 |
| Penalty Collected | \$7,659.02 | \$10,878.77 |
| DELINQUENT PARCELS | 605 | 762 |
| CURRENT YEAR COLLECTIONS | \$305,792.43 | \$377,466.77 |
| SALES TAX COLLECTIONS | \$141,624.19 | \$164,071.31 |
| Year to Date | \$683,291.55 | \$667,591.06 |

Austad asked if the 'Sale Tax Collections' could show what month this is from.

New Payment Agreement: Michelle Drover, \$350/Month

Cancelled Payment Agreement: Linda McDuffee, September 9, 2009 to April 30, 2010.

Total Collected: \$6950.07.

X. Finance Director Department Update

a. Update on Investment Report – FYI

Scalish reported there has been little change or activity in the rates since last month. The LGIP remained at .21% for April.

b. Checking Account Summary – FYI

The amounts are up a little this month, which usually is due to changes through the Clerk of Courts. Scalish explained that these are the only other checking accounts we have besides the General Fund. These satellite or additional checking accounts are for the most part mandated.

c. Undesignated Fund balance & Contingency Fund Status – FYI

The unaudited figures show the fund balance at 15.92117%. The Auditors will be here later this week. The unaudited undesignated general fund balance does not include the special revenue fund closeouts from 2009.

The Contingency Fund balance will be at \$150,193 after the requests on today's agenda.

d. Health Insurance & Workers Comp – FYI

The Health Benefits Fund ended 2009 with a fund balance of \$3,775,220. The excess to date for 2010 is \$153,767.98. The estimated calculated reserve should be at 1.2 million.

The Workers Compensation Fund Balance is currently at \$265,297.61, this balance will change each month.

e. V.A.L.U.E. Purchasing – FYI

The County has joined this Cooperative which includes 17 counties, 28 cities, 7 towns, 24 village, 50 school districts and 8 other government agencies that have formed a purchasing group. The advantages to joining V.A.L.U.E. will be a greater cost reduction through cooperative purchasing and the group also receives quarterly rebates based upon the volume of sales for the entire group.

Scalish informed the Committee there is a new GASB (Governmental Accounting Standards Board) mandate out (GASB 54), which will bring a change in the way we do accounting for governments. She will provide more information at an upcoming meeting, but wanted the Committee to be aware this was coming.

XI. New Business

a. Resolution: Acceptance of ARRA Grant Program Funding - Supplement to Immunization Grant from the State

Door County has been the recipient of requested grant funding in the amount of \$6,060 to supplement our immunization grant from the State.

Motion by Fisher, seconded by Fontaine, to approve the resolution and forward to County Board. Motion carried.

- b. Request for Transfer of \$1,500 - Financial Support for 2010 Wisconsin Register of Deeds Summer Conference

Petersilka noted that their keynote speaker will be Frank Abagnale Jr., on whom the movie 'Catch Me if You Can' was based. A vendor sponsored the speaker costs.

Motion by Fisher, seconded by Lienau, to approve the request to transfer \$1,500 from the Contingency Expense as financial support for the 2010 WI Register of Deeds Summer Conference. Motion carried.

- c. Request for Transfer of Funds - Ozone Generator for Laundry at the Jail - recommended purchase by Property Committee

Ted McCartney spoke to the request to transfer \$7,990 from the Contingency fund, for the purchase of an Ozone Generator for the laundry at the jail.

McCartney said they received three price quotations on ozone generators. Advantages of this product include using less water and cutting down drying time. There is the potential for the County to save a significant amount of money. It should have less than a two year pay-back.

Motion by Brann, seconded by Fisher, to approve the transfer of \$7990 for the purchase of the ozone generator for the jail. Motion carried.

- d. Resolution: 2009 Carry Forwards From General Fund Accounts

Committee members questioned the unused funds from Information Systems Dept which was due to unanticipated reduction to costs.

Scalish explained that this is allowed, but not the best way to do business. It was noted that these funds could be placed in a reserve for future IS equipment purchases.

Committee members were concerned that this could open the door for other departments to make similar requests and was not the intent of the policy. Scalish explained that a way to build a reserve would be to budget it on an annual basis.

Motion by Fisher, seconded by Brann, to approve the proposed Carry-Over Requests, except from the I.S. Department, and forward the resolution to County Board.

Further discussion held on the SWCD requests.

Fontaine said most of the SWCD funds are from state or grant funding.

Scalish added that there used to be a lot more SWCD carry-forwards, but that has been reduced through a change in accounting practices. Carry-forwards should be minimal. She noted that in some situations, unspent grant monies were sent back to the granting agency.

Bill Schuster explained how each of the funds work. He said the County is obligated to offer the 70% cost-sharing to the landowner, but we cannot control whether they comply. Landowners have 1, 2 or 3 years to complete their project, so we must have those funds set aside.

Serpe said the distinction is that the SWCD money is all program money, and it is rolled forward to keep the program as whole as possible. It isn't money that affects the operating budget.

Vote taken on the motion and it carried unanimously.

- XII. Approve Bills: Motion by Brann, seconded by Fisher, to approve the bills. Motion carried.

- XIII. Next Meeting Date will be Monday, June 14, 2010 at 8:30 a.m.

- a. Regular Meeting: week, day & time: Regular Finance Committee meetings will be held the third Monday of the month, starting at 8:30 a.m..

- XIV. Adjourn: Motion by Fisher, seconded by Lienau, to adjourn. Motion carried. Recorded by Administrative Assistant Lori Holtz.